

NORTHERN IRELAND VALUATION TRIBUNAL

**THE HIGH HEDGES ACT (NORTHERN IRELAND) 2011 AND THE VALUATION
TRIBUNAL RULES (NORTHERN IRELAND) 2007 (AS AMENDED)**

CASE REFERENCE NUMBER: NIVT 23/22E

LORRAINE DICKSON - APPELLANT

AND

MID & EAST ANTRIM BOROUGH COUNCIL - RESPONDENT

Northern Ireland Valuation Tribunal

Chairman: Mr James Leonard, President

Member: Mr Tim Hopkins FRICS

Hearing: 2 November 2023, Belfast

DECISION

The unanimous decision of the tribunal, for the reasons provided below, is that the appellant's appeal advanced upon certain stated grounds against a Remedial Notice dated 15 October 2022 is not upheld and the Remedial Notice is affirmed, subject to the observations made by the tribunal.

REASONS

Introduction

1. This is a reference under the High Hedges Act (Northern Ireland) 2011 ("the 2011 Act"). The statutory regime is prescribed by the 2011 Act and by the regulations made thereunder and this regime provides for a site visit by the Valuation Member of the tribunal and, thereafter, for a consideration of the appeal by a tribunal constituted of a Legal Member and the Valuation Member. There is no oral hearing in these cases; any evidence is derived from the Valuation Member's site visit and inspection of the locus and, further, from any documentary evidence (including electronic) received by the tribunal. All evidence thus available to the tribunal, from whatever source, was fully considered by the tribunal before reaching a determination.

The Background and the Complaint

2. This appeal arises from a complaint about what is stated to be a high hedge ("the hedge") situated upon property at 127 Shore Road, Magheramorne, Larne BT40 3YH ("the subject property"). The appellant, Lorraine Dickson, is the owner of the

subject property. A neighbour of the appellant, Mr Loughridge (“the complainant”), resides at 1 Portland Place, Magheramorne, Larne BT40 3HX. The complainant (after various dealings with the appellant required to be made under the statutory regime before a complaint may be accepted), made a complaint under the 2011 Act to the respondent to this appeal, this respondent being Mid & East Antrim Borough Council (“the Council”). The Council gathered relevant evidence and conducted a technical assessment of the site in accordance with appropriate principles of technical assessment and the High Hedges Act (Northern Ireland) 2011 Guidance for Councils. The Council, further, sought the opinion of an expert arboriculturist and issued a resultant report and a Remedial Notice dated 15 October 2022 (“the Remedial Notice”). The documentation from the Council sets out the grounds of complaint by the owner or occupier of 1 Portland Place, Magheramorne, Mr Loughridge. The tribunal’s scrutiny is confined to the complaint and to the resultant action taken by the Council in response to this specific complaint.

3. The tribunal has accordingly noted the substance of the complaint to the Council by the complainant, from the documentation provided. The essence of this complaint has been recorded by the Council as: “...*natural light is effected reaching my garden and house, my house is in a state of darkness for most part of the day, sunlight is greatly restricted as the hedge line prevents the sunlight from getting through, this is having a great effect on my wellbeing, and is getting me very down. The lack of natural light is causing me to have light on more often and with higher energy bills this is adding to my low state of wellbeing*”. Accordingly the complainant has, in the essential aspects, alleged that the hedge is adversely affecting the enjoyment of the domestic property at 1 Portland Place, Magheramorne, by acting as a barrier to light.
4. In this appeal, the tribunal was provided with all relevant documentation in a Presentation of Evidence from the Council. All this documentation was carefully considered by the tribunal in reaching a determination of the appeal. The tribunal noted a letter from the Council to the appellant bearing the date 13 October 2022 (which had annexed to it the Remedial Notice). This letter, perhaps somewhat curiously, predates by two days the date of the Remedial Notice. However, the tribunal determines that this disparity in dates is not of any material significance to this appeal. The tribunal inspected the maps and photographic evidence and other material available, more of which below. The resultant formal Remedial Notice emerging from the complaint and from any further investigations made and reports prepared by the Council was issued and dated 15 October 2022, against which Remedial Notice the appellant now seeks to appeal to the tribunal.

The Council’s Action

5. Upon receiving the complaint the Council arranged to gather relevant evidence and to visit the site. Measurements were taken by the attending Council official and the tribunal has inspected the comprehensive and detailed resultant report dated 13 October 2022 together with calculations made in accordance with the technical guidance, mapping and photographs. The matters reported upon are as set out in the Council’s report and any such have been fully reviewed by the tribunal’s Valuation Member in the consideration of this appeal. The Council also commissioned a report from Dr Philip Blackstock Dip. I.M., M.Sc., D. Phil., who conducted a site survey on 18 August 2022. The report of Dr Blackstock (“the

Blackstock Report”) is dated 12 September 2022. It is entitled, “*Recommendations on likely survival of conifers at lands at 127 Shore Road, Magheramorne for Mid and East Antrim Borough Council*”.

The tribunal shall mention first the Blackstock report. This report is confined to the discrete issue of tree/hedge survivability; it does not go into any other issues in respect of the instant case. Whilst the Blackstock report does go into considerable technical detail, it is only necessary to extract certain elements that are directly pertinent to the tribunal’s decision in this appeal. The Blackstock report records that the side garden of 127 Shore Road, Magheramorne has a row of mature Leyland cypress trees growing along its boundary with the northernmost back garden of an adjoining semi-detached former mill dwelling. This row of trees, according to Dr Blackstock, appears to have been planted to form a screen or a hedge that has been allowed to mature. The trees are now between 14.0 m and 15.0 m tall and were originally planted between 3.0 and 4.0 m apart. They are backed, to the north, by a small, recently planted, wood of mainly deciduous trees. The Leyland cypress trees have a lower crown height of between 1.0 m and 5.0 m. The crown spread of this hedge extends radially to about 3.0 m and the trees have stem diameter of about 400 mm. Most have a single main stem with heavy side branches and appeared healthy when inspected by Dr Blackstock. Regarding the issue of tree survivability, that is addressed in a paragraph in the Blackstock report entitled “Discussion”. Therein is stated the following: “*In the absence of scientific results from well-designed experiments on the survivability of conifers to topping, a number of estimates have been adopted. These appear to range from 30% (for example paragraph 7.5 of BS3998:2010 Tree Work Recommendations or as posted on the Royal Horticultural Society website) up to about 50%, depending on species and vitality (paragraph 35 of “High Hedges” published by the Planning Inspectorate in England). A canvas of experienced contractors with many years’ experience specialising in trimming and reducing cypress hedges supports the Authors professional experience that a reduction in the live crown of a cypress hedge of 50% is usually survivable. Hedge survivability is reduced with the increasing age of the conifer, and with certain cultivars or species not normally used as hedging*”.

The Blackstock report thereafter proceeds with a recommendation made by Dr Blackstock that the cypress hedge growing at 127 Shore Road, Magheramorne, may be reduced in height to 7.0 m at its crown extent to the South, and to 10.0 m at its crown extent to the North. Such an approach, in the opinion of Dr Blackstock, would maximise the benefit to the gardens of adjoining properties, while minimising the impact to the owners of this hedge. This would also ensure that the trimming did not affect the likely survival of this hedge. Whilst Dr Blackstock does refer to a benefit to a number of gardens of adjoining properties, the tribunal is concerned only with the specific subject matter of this appeal.

6. Turning then to the Report from the Council , this report is dated 13 October 2022 and it sets forth, in turn: the background to the matter and details of the complaint; the essential considerations and the evidence gathering role of the Council and the site visit conducted on 20 June 2022; the case for the complainant and the case for the hedge owner (being the appellant in this case); the main considerations and appraisal of the evidence; the technical calculations; the appraisal of the evidence including factors such as visual amenity, plant growth and litter, privacy, health of the hedge (as assessed by Dr Blackstock); and the conclusions reached by the Council,

including the formal determination and the action required to be taken concerning height reduction of the hedge and identification of the person responsible for taking such action. In the part of the report entitled “Formal Decision” there is set out a summary of the findings by the Council and a summary of the requirements of the Remedial Notice and the timescale for any remedial action necessitated and, identification of who is required to take such action.

7. Examining the formal Remedial Notice, this Notice is dated 15 October 2022. It specifies, in reference to the applicable legislation (the 2011 Act), the hedge to which the Notice relates. This hedge is specified (including with reference to an attached plan) being a hedge in the garden of 127 Shore Road, Magheramorne BT40 3YH stated to be adversely affecting the reasonable enjoyment of the property at 1 Portland Place, Magheramorne. The Remedial Notice specifies, firstly, the initial action that should be taken, which is to reduce the section of the hedge that adjoins the complainant’s property (as specified) to a height not exceeding 7.5 m above ground level at its crown extent to the south, graduating to a height not exceeding 10.5 m above ground level at its crown extent to the north. Secondly, preventative action is further specified so that at no time does the hedge exceed the heights, as previously specified. There is also an informative section designed to assist the hedge owner in taking the appropriate action and, accordingly, informative recommendations are set out towards the conclusion of the Notice. It is further specified that the Notice takes effect on 15 October 2022 (with a compliance time of 3 months thereafter) and, finally, the consequences of any failure to comply with the Notice are set forth in accordance with the applicable statutory provisions.

The Appeal

8. In exercise of her statutory entitlement to appeal available under the 2011 Act and relevant regulations, the appellant with the assistance of a solicitor, Ms Eileen Ewing, Solicitor, of Messrs Thompson Crooks, Solicitors, appealed the Remedial Notice to the Valuation Tribunal by Appeal Notice (Form 8) submitted 10 November 2022. The tribunal shall comment in some further detail below concerning the appellant’s specific grounds of appeal but, in summary, the solicitor acting on behalf of the appellant in this appeal has identified a number of different grounds, which are now mentioned.

- 8.1 The first contention advanced is that the foliage, the subject of this appeal, grows on land of 0.2 hectares or more in area which is forest or woodland. In addition, the hedge is comprised of both evergreen and deciduous trees. The appellant notes that neither consideration appears to be specified as a statutory ground of appeal under rule 5B of the Valuation Tribunal Rules (Northern Ireland) 2007, but nonetheless the opportunity is taken of pointing out that the Council lacked jurisdiction under the 2011 Act to issue the Remedial Notice in the first place.

- 8.2 The second contention advanced (which falls under two distinct heads) is that the height of the hedge specified in the Remedial Notice is not adversely affecting the complainant’s reasonable enjoyment of his domestic property for the following reasons: (i) the complainant’s living room faces east and the light reaching it is unrestricted by the appellant’s foliage; (ii) the complainant’s garden rises to the west from his dwelling. There are

several structures located on this garden. Further still to the west is a ridge of mature woodland. All these features restrict the light coming to the complainant's property. The removal of the appellant's foliage would not ameliorate these restrictions.

8.3 The third contention (which falls under two distinct heads) is that the initial action specified in the Remedial Notice exceeds what is appropriate to remedy the adverse effect since the actions specified may disturb: (i) the nesting of wild birds contrary to article 4 (1) (b) of the Wildlife (Northern Ireland) Order 1985; (ii) the habitat of bats contrary to regulation 34 of the Conservation (Natural Habitats, etc.) Regulations (Northern Ireland) 1995.

The Statutory Provisions

9. The statutory provisions concerning the high hedges regime are to be found in the 2011 Act. It is perhaps worth setting out the relevant procedure for progressing these matters. The procedure essentially is as follows (for ease of description "B" being the owner or occupier of the land upon which the high hedge is situated and the party complaining being "A"):
 1. A first approaches B concerning the high hedge adversely affecting reasonable enjoyment of A's domestic property and A endeavours to negotiate a resolution of the problem with B.
 2. If A is unsuccessful, A then lodges a complaint with the appropriate Council (section 3) and pays the appropriate fee (section 4). Each Council may determine an applicable fee (if any), up to a statutory maximum. Provisions enable the Council, once the Remedial Notice takes effect and after any appeals, to refund the fee (if any) to A, and the Council may then levy a fee on B.
 3. The Council then determines the appropriate action, if any, under the 2011 Act (sections 5 & 6).
 4. The Council's action may result in the issue of a "Remedial Notice" (section 5) which may require initial action to be taken before the end of a "compliance period" (such as reduction in hedge height by a specified amount, but not to a height of less than two metres) and any further preventative action following the end of a compliance period and any consequences of non-compliance. The Remedial Notice shall specify an "operative date".
 5. The Remedial Notice may be relaxed or withdrawn by the Council (section 6).
 6. If B fails to take the action specified in the Remedial Notice, B may be subject to proceedings (section 10).
 7. Either A or B can appeal against the Council's decision to the Valuation Tribunal (section 7).
 8. The tribunal shall arrange for the tribunal's Valuation Member to conduct a site visit. A two-Member tribunal panel consisting of the Legal Chairman and Valuation Member shall then determine the appeal by quashing or varying the Remedial

Notice, by issuing a Remedial Notice where none has been issued, or by dismissal of any appeal. There are no oral hearings.

9. If any action such as is specified in the Remedial Notice is not taken within the compliance period, the Council can itself take appropriate action and can recover any expense reasonably incurred from B (section 12).

10. Any Remedial Notice, and any fees payable or expenses recoverable under the Act, may be registered as a statutory charge (section 15).

A number of statutory provisions now need to be set out, as the wording is material to the issues in this case. In respect of the technical definition of what constitutes a "high hedge" for the purposes of the 2011 Act, it is provided as follows: –

High hedge

2.—(1) In this Act "high hedge" means so much of a barrier to light as—

- (a) is formed wholly or predominantly by a line of two or more evergreens; and
- (b) rises to a height of more than two metres above ground level.

(2) For the purposes of subsection (1) a line of evergreens is not to be regarded as forming a barrier to light if the existence of gaps significantly affects its overall effect as such a barrier at heights of more than two metres above ground level.

(3) In this section "evergreen" means an evergreen tree or shrub or a semi-evergreen tree or shrub.

(4) But nothing in this Act applies to trees which are growing on land of 0.2 hectares or more in area which is forest or woodland.

In respect of Remedial Notices it is provided as follows: –

Remedial notices

5.—(1) For the purposes of this Act a Remedial Notice is a notice—

- (a) issued by the council in respect of a complaint to which this Act applies; and
- (b) stating the matters mentioned in subsection (2).

(2) Those matters are—

- (a) that a complaint has been made to the council under this Act about a high hedge specified in the notice which is situated on land so specified;
- (b) that the council has decided that the height of that hedge is adversely affecting the complainant's reasonable enjoyment of the domestic property specified in the notice;
- (c) the initial action that must be taken in relation to that hedge before the end of the compliance period;
- (d) any preventative action that the council considers must be taken in relation to that hedge at times following the end of that period while the hedge remains on the land; and
- (e) the consequences under sections 10 and 12 of a failure to comply with the notice.

- (3) The action specified in a Remedial Notice is not to require or involve—
- (a) a reduction in the height of the hedge to less than two metres above ground level; or
 - (b) the removal of the hedge.
- (4) A Remedial Notice shall take effect on its operative date.
- (5) “The operative date” of a Remedial Notice is such date (falling at least 28 days after that on which the notice is issued) as is specified in the notice as the date on which it is to take effect.
- (6) “The compliance period” in the case of a Remedial Notice is such reasonable period as is specified in the notice for the purposes of subsection (2)(c) as the period within which the action so specified is to be taken; and that period shall begin with the operative date of the notice.
- (7) Subsections (4) to (6) have effect in relation to a Remedial Notice subject to—
- (a) the exercise of any power of the council under section 6; and
 - (b) the operation of sections 7 to 8 in relation to the notice.
- (8) While a Remedial Notice has effect, the notice—
- (a) shall be a statutory charge; and
 - (b) shall be binding on every person who is for the time being an owner or occupier of the land specified in the notice as the land where the hedge in question is situated.
- (9) In this Act—
- “initial action” means remedial action or preventative action, or both;
- “remedial action” means action to remedy the adverse effect of the height of the hedge on the complainant’s reasonable enjoyment of the domestic property in respect of which the complaint was made; and
- “preventative action” means action to prevent the recurrence of the adverse effect.

Under section 7 of the 2011 Act appeals against Remedial Notices and other decisions of Councils may be made in the prescribed manner to the tribunal and in this instance the appeal by the appellant (as hedge owner) is against the issue of a Remedial Notice, requiring the appellant to undertake specified works and actions.

The Evidence and Submissions

10. The tribunal has carefully noted the written evidence adduced and arguments advanced. This has included the complainant’s complaint, copies of correspondence between the relevant parties, details of some clarification as sought by the Council concerning certain of the arguments advanced on behalf of the appellant, more of which below, and the Remedial Notice and accompanying report and letter from the Council to the appellant, together with the detailed report concerning the matter prepared the Council and accounting for the evidence and information gathered and setting out how the Council had weighed the various issues raised in the matter.

The tribunal's Valuation Member, in accordance with the applicable procedure, attended the site on 18 September 2023 and conducted a site survey and inspection and made a full report to the tribunal. Any information and evidence gained as a result of that latter survey and inspection was fully considered by the tribunal, together with all of the other evidence available, in reaching a determination in the matter.

The Technical Evidence concerning the issue of Height Reduction

11. The Valuation Member's site inspection and survey recorded technical calculations and observations following the inspection, as follows:

Hedge Height 12-14 metres

Area of Garden 542.50 square metres

Length of Hedge 45.70 metres

Direction of Hedge from Complainant's Garden Northeast

Orientation Factor 0.60

Sloping Factor Garden 0 metres

Action Hedge Height for Garden 7.20 metres

Closest Window, Ground Floor 5.80 metres

Sloping Factor Window -2.0 metres

Action Hedge Height for Window 4.80 metres

The Action Hedge Height (AHH) to be adopted is therefore 4.80 metres

The Valuation Member noted in his report to the tribunal that there were minor differences in his assessment to the calculations made by the Council, but that none of this would make any difference to the end value.

Regarding one specific issue of appeal raised by the hedge owner, the factual observation made by the Valuation Member, from the site survey conducted and inspection, was that the "woodland" referred to in the appeal was located to the west of the site and this was not part of the field located between 1 Portland Place (the complainant's property) and 127 Shore Road (the appellant's property). The hedge was not part of the woodland. The observation was recorded by the Valuation Member that the hedge in question was inspected on site and that it comprised 37.50 m of uninterrupted conifer hedge, then a small gap, and then a further 10.20 m of conifer hedge.

The Tribunal's Determination of the Appeal

12. Having considered all of the available evidence, in respect of the issues raised in this appeal, and noting the evidence gathered by the Valuation Member from the site attendance, the tribunal makes the undernoted determination. The appellant in her appeal has identified a number of different grounds. The first of these grounds was that the foliage, the subject of the appeal, was growing on land of 0.2 hectares or more in an area which was stated to be forest or woodland. Furthermore, the contention advanced was that the hedge was comprised of both evergreen and deciduous trees. The appeal contends that the Council lacked jurisdiction under the 2011 Act to issue the Remedial Notice. Dealing with this first point of appeal, this essentially breaks down into a number of different considerations. From the site inspection, the evidence as assessed by the tribunal's Valuation Member, is that, as a matter of fact, the hedge under appeal is distinct and separate from any "woodland" referred to in the appeal. The hedge (and this is made clear from the photography and the mapping) is located to the west of the site and is not part of the field located between the complainant's property and the appellant's property. Upon inspection by the tribunal's Valuation Member, the hedge comprises a measured 37.50 m in length of uninterrupted conifer hedge; there is then a small gap, and, thereafter, a further 10.20 m in extent of conifer hedge. Accordingly, the conclusion of the tribunal, based upon all of the evidence, is arrived by considering the material statutory provisions in the light of the appellant's contention that the hedge is exempt and that the Council lacked the requisite jurisdiction to issue the Remedial Notice. The provisions considered by the tribunal are expressed thus (in the 2011 Act):

2.—(1)In this Act "high hedge" means so much of a barrier to light as—

(a) is formed wholly or predominantly by a line of two or more evergreens; and

(b) ...

(2) For the purposes of subsection (1) a line of evergreens is not to be regarded as forming a barrier to light if the existence of gaps significantly affects its overall effect as such a barrier at heights of more than two metres above ground level.

(3) In this section "evergreen" means an evergreen tree or shrub or a semi-evergreen tree or shrub.

(4) But nothing in this Act applies to trees which are growing on land of 0.2 hectares or more in area which is forest or woodland.

13. Having considered the evidence and the determined facts in the light of the foregoing statutory provisions, the tribunal rejects the proposition advanced in this appeal that the Council had no statutory jurisdiction to issue the Remedial Notice. The tribunal's conclusion is that, as a matter of fact and law, the hedge does fall within the statutory provisions. The tribunal's finding is that the Remedial Notice was properly issued by the Council in accordance with the statutory powers available to the Council. In view of this latter determination, the first ground of appeal is accordingly determined as not being well-founded and this element of the appeal is dismissed by the tribunal.

14. The second ground of appeal and submission advanced on behalf of the appellant was that the height of the hedge specified in the Remedial Notice was not adversely affecting the complainant's reasonable enjoyment of his domestic property for the reasons that: (i) the complainant's living room faced east and the light reaching it was unrestricted by the appellant's foliage; (ii) the complainant's garden rose to the west from his dwelling and that there were several structures located on this garden. It was further contended that to the west there existed a ridge of mature woodland. This submission was to the effect that all of these features restricted the light coming to the complainant's property. It was argued that the removal of the appellant's foliage would not ameliorate these contended restrictions. The tribunal examined the material emerging from the technical assessment of the site by the Council in reaching a decision as to the content of the Remedial Notice. The tribunal also considered the evidence emerging from the site assessment conducted by the tribunal's Valuation Member. The technical assessments were largely in line, with only minor variations or differences which did not materially affect the outcome. The technical assessment of the site was conducted in accordance with appropriate principles of technical assessment and the High Hedges Act (Northern Ireland) 2011 Guidance for Councils. The conclusion of the tribunal in the light of this appeal submission, is that the hedge (as has been determined by the Council) is adversely affecting the complainant in the manner that is specified, albeit in rather in simple terms, in the statutory provisions ("*....that the height of that hedge is adversely affecting the complainant's reasonable enjoyment of the domestic property...*"). The conclusion of the tribunal is that there is nothing of substance advanced in the appeal nor any other factor necessitating the quashing or amendment of the Remedial Notice. Accordingly, this aspect of the appellant's appeal is determined to be not well-founded and is dismissed by the tribunal.
15. The third contention (which, as mentioned, falls under two distinct heads) is that the initial action specified in the Remedial Notice exceeds what is appropriate to remedy the adverse effect, since the action specified may disturb: (i) the nesting of wild birds contrary to article 4(1)(b) of the Wildlife (Northern Ireland) Order 1985; (ii) the habitat of bats contrary to regulation 34 of the Conservation (Natural Habitats, etc.) Regulations (Northern Ireland) 1995. Noting this submission made on behalf of the appellant, the Council's Environmental Health Officer (EHO) took specific steps to investigate this issue by contacting the wildlife section of the Department of Agriculture, Environment and Rural Affairs (DAERA's) Northern Ireland Environment Agency (NIEA). This was done by an email of 27 September 2022 from the EHO to NIEA setting forth the hedge owner's claim that the hedge was a roost for bats and the EHO provided further information in response to a request for this and for clarification by NIEA, in order to clarify the query. Further emails were exchanged on that date and ultimately a Mr Lees from NIEA, by email of 27 September 2022, confirmed to the Council that there were no issues (with the remedial action specified in the Remedial Notice) from NIEA's point of view. Accordingly, through the relevant authority, NIEA, possessing the appropriate technical expertise in this area, the Council's EHO sought to address the issue raised in the appeal in connection with the foregoing statutory provisions. In the light of all the evidence available, the tribunal's determination in regard to this third ground of appeal (and here the tribunal takes due note of the opinion expressed by NIEA who are responsible for enforcement of the relevant statutory provisions cited on behalf of the appellant) is that, firstly, the initial action specified in the Remedial Notice does not exceed that which is appropriate to remedy the adverse effect and, furthermore, that there is no evidence supporting the proposition that nesting wild birds and any habitat of bats

will be so adversely affected by action specified in the Remedial Notice as to infringe the pertinent statutory provisions. For the foregoing reasons, the third ground of appeal is determined by the tribunal to be not well-founded. This element of the appeal is accordingly not upheld and it is dismissed by the tribunal.

16. Accordingly, all three elements of the appeal have not been substantiated and are deemed by the tribunal to be not well-founded. There is no other reason that the tribunal should find the Remedial Notice, as issued by the Council, to be defective or disproportionate or inappropriate to address the subject matter of the complaint. That being so, the entirety of the appeal is dismissed and the Remedial Notice is upheld. In view of the inevitable delay in the tribunal making this determination and confirming this appeal outcome, the dates specified for the remedial action will require to be revised, as these dates have been superseded by this appeal. That being so, the tribunal would invite the Council to correspond further with the appellant regarding substitution of appropriate dates for the specified remedial action to be taken. In the event that there is any issue in respect of the foregoing, the parties may revert to the tribunal for further directions. Accordingly, this disposes of the appeal and the tribunal Orders accordingly.

James Leonard

James Leonard, President

Northern Ireland Valuation Tribunal

Date decision recorded in register and issued to parties: 13/12/23